

**Form 48-CM
Kilowatt Hour (KWH) License
Tax Statement for Cogenerator (Monthly)**

Tax on hydroelectric energy generated in Idaho for barter, sale, or exchange
For the month ending _____
(Month) (Year)

Name of producer	Social Security number or EIN
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Producer's current mailing address

City	State	ZIP Code
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Energy sold to

If the producer has more than one hydroelectric power plant, use the schedule on page 2.

Project name and location of hydroelectric power plant

1. KWH generated	1	
2. KWH used and/or transformer loss	2	
3. Net KWH sold. Line 1 minus line 2. (Can't be less than zero.)	3	
4. Enter the amount from page 2, line 25	4	
5. Net taxable KWH for the month. Add lines 3 and 4	5	
6. Tax due. Multiply line 5 by 1/2 mil (.0005)	6	
7. Interest from due date	7	
8. Penalty	8	
9. Total due. Add lines 6, 7 and 8	9	

Signature and Verification

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

Sign Here	Signature of officer/owner	Date	Paid preparer's signature	Preparer's EIN, SSN or PTIN
	Title	Phone number	Address	Phone number

If your previous year's annual tax liability was more than \$15,000, you must file monthly on this form. If your previous year's annual tax liability was equal to or less than \$15,000, you must file quarterly on Form 48-C.

File this statement with the Idaho State Tax Commission on or before the last day of the month following the end of the reporting month. Enclose your payment.

Mail to: Idaho State Tax Commission, PO Box 36, Boise, ID 83722-0410

Project name and location of hydroelectric power plant

10. KWH generated	10	
11. KWH used and/or transformer loss	11	
12. Net KWH sold. Line 10 minus line 11. (Can't be less than zero.)	12	

Project name and location of hydroelectric power plant

13. KWH generated	13	
14. KWH used and/or transformer loss	14	
15. Net KWH sold. Line 13 minus line 14. (Can't be less than zero.)	15	

Project name and location of hydroelectric power plant

16. KWH generated	16	
17. KWH used and/or transformer loss	17	
18. Net KWH sold. Line 16 minus line 17. (Can't be less than zero.)	18	

Project name and location of hydroelectric power plant

19. KWH generated	19	
20. KWH used and/or transformer loss	20	
21. Net KWH sold. Line 19 minus line 20. (Can't be less than zero.)	21	

Project name and location of hydroelectric power plant

22. KWH generated	22	
23. KWH used and/or transformer loss	23	
24. Net KWH sold. Line 22 minus line 23. (Can't be less than zero.)	24	

25. Total of lines 12, 15, 18, 21 and 24. Enter this amount on page 1, line 4	25	
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